

# RECENT REFLECTIONS.

—Born, to Mr. and Mrs. M. W. Brady, a girl.

—Miss Lida Oestreich, of east Dickinson and Benj. Rulike, of Geary were married last week.

—Miss Ellen Sullivan has concluded a successful term of school in district 27 and leaves for Ohio this week.

—Rev. A. E. Flickinger leaves this week for his new charge, Oregon, Mo. His many friends will wish him much prosperity.

—The revival meetings in Solomon which Rev. E. L. Prather closed last week resulted in over one hundred conversions.

—The farmers' institute seems to be a failure thus far. There was so small an attendance at the advertised gathering that nothing was done.

—Last Saturday about twelve of Mrs. James Adam's old time neighbors of '76, gave her a pleasant surprise, it being her fifty-second anniversary.

—The Hook and Ladder Co. elected the following officers: Jesse Folk, foreman; Frank Leemaster, first assistant; Wm. Parks, second assistant; Perry Litts, secretary; Theo. Hashagen, treasurer.

—W. M. Campbell, secretary of the farmers' institute, said today that the matter would be dropped for a while until after corn planting when the meeting advertised for last Friday will be held.

—A team belonging to John Hansen, living south of town, ran away down Buckeye this morning, turned some-saults around a tree and was finally caught near the city limits. No one was injured.

—After April 1st Perry Friz and sister, Miss Blanche, will occupy the handsome Augustine residence on Broadway, Mrs. Augustine retaining a suite of rooms when at home. The place is now undergoing some repairs.

—Misses May Murphy, Georgia and Nina Nichols, Crecy Hollar and Maude Shaler give a party to about 90 young friends this evening at the residence of Dr. and Mrs. King. With such accomplished young hostesses a thoroughly enjoyable evening is assured.

—The millennium appears to be dawning in this city. Two men to whom were offered nominations for city offices, in each case equivalent to election, refused to accept the honor and in two wards there is but one ticket in the field. Such unexampled peace is surely not without significance. When people get so they will not run for office their salvation is assured.

—Co. Supt. Shirk held a good educational meeting in Chase school house, No. 96, northwest of town Friday night. A. C. Dietz, the teacher, was given a farewell dinner in the afternoon. In the evening there were addresses by L. P. Houtz, Frank Chase, D. Trotter, R. Miller, Mrs. Laney, Mrs. O'Neil, J. E. Wallace, H. Scott, Supt. Shirk and others. The sentiment was strongly in favor of longer terms of school and complimentary to Mr. Dietz as teacher.

—The Lincoln Republican says of Ed Little's lecture: "All present were highly entertained, if after comment may be relied upon as an index to their feelings. The lecture was well written and delivered in a very agreeable and entertaining manner. His descriptions of places visited, the people and their customs, and the varied incidents of the journey were interesting all the time, and often quite amusing. And, best of all, the lecture was instructive throughout." He should give Abilene a chance to hear it.

# OCCUPATION TAX UPHOLD.

## JUDGE HUMPHREY DECIDES IN FAVOR OF THE CITY.

### Result of the Habeas Corpus Case Is Against Mr. Crawford—Careful Definition of the Court's Position and the Reasons Therefor.

A decision has been handed down on the habeas corpus case of C. S. Crawford who refused to pay his license tax as an attorney. Upon every point at issue Judge Humphrey upholds City Attorney T. E. Dewey and the city council. While the right to adopt an occupation tax ordinance is conceded and the legality of the present ordinance is established.

In the decision filed this morning in the district clerk's office Judge Humphrey, after relating the formal facts in the case and the three grounds of trial, gives the following judgment:

#### THE COURT'S DECISION.

The question of the wisdom or the policy of passing such an ordinance and providing for that mode of raising revenue is one that is confided solely to the mayor and city council.

It is conceded that the power exists under the statutes of Kansas, and the only question presented is, whether that power in this instance has been properly exercised.

The first objection urged is that the ordinance fails to comply with the laws of the State.

The particular section to which it is supposed to be objectionable is 49 of the act concerning cities of the second class. This section provides that: "All license taxes shall be regulated by ordinance and except for show, theaters and other exhibitions, shall expire on the last day of June or the last day of December next after the same are issued. No license shall be issued until the amount prescribed therefor shall be paid to the city treasurer."

It is contended that the ordinance provides an annual license tax upon all permanent or continuing occupations and professions, whereas the statute provides that the licenses should expire each six months.

It is believed that this construction of the statute is untenable. In support of this theory it would be necessary to change the language of this section to read: Such licenses shall expire on the last day of June and December instead of "the last day of June or December."

It simply means that licenses issued after the last day of December and before the last day of June shall expire the last day of December and those issued after the last day of June and before the last day of December, expire the last day of June. The purpose of the statute seems to be to give to the licensee either a full year, or the greater portion of the year within two given periods for the termination of the license. I find no support for semi-annual licenses in the statute, and in this respect the ordinance conforms to it.

The second objection is that the ordinance is discriminating, unequal and not uniform upon the class within which the petitioner falls. The circumstances wherein it is claimed to be discriminating and unequal and unjust is, where two lawyers are combined in a co-partnership and jointly conduct a single business they are taxed as one, whereas one lawyer engaged in the like business is taxed an equal amount, and it is claimed that each member of the co-partnership should be required to pay the full tax.

A man is taxed not because he is a lawyer, doctor, or merchant but because he is engaged in one of those professions and such occupation. The license is not in the nature of a poll tax, but a license tax on the business which the party is engaged in, or proposes to carry on.

There are three banking institutions in Abilene, one under individual ownership, one in the ownership of a co-partnership, comprising several persons, and the other in the ownership of numerous persons aggregated into a corporation. If this objection was tenable it would be equally available for the individual banker to object to the tax upon him, that the individuals of the one and the stockholders of the other of his competitors were not each required to pay the tax. This species of tax is not deemed to be a personal tax like a poll tax, but a license of, and a means of regulating the business conducted.

This exact question came before the supreme court of Georgia in the case of the "Mayor and Aldermen of Savannah vs. James K. Hines."

In this case the court says: "That section of the ordinance which requires that a firm or co-partnership carrying on business jointly in the same establishment as partners shall pay but one tax on the business, is right in principle but would be wrong, unjust and unequal if each partner was to be taxed separately on the business of the co-partnership."

This was held to apply as well to legal co-partnerships as to those of commercial concern.

The third and last ground upon which the writ is prayed is that the city council have assumed to reduce the amount of the tax required by the butchers, hiversmen and bakers by resolution, and without amendment of the ordinance itself, and had authorized the city clerk to issue licenses in cases without full payment.

The evidence on this point was not very satisfactory, but I am inclined to think it would have equally failed to reach the point if it had been as abundant as the allegation.

It is contended that the unauthorized acts of certain of the city officers have sufficed to abrogate the ordinance. This would be singular if true, since it would reduce the security and perpetuity of government to a mere contingency dependent upon the knowledge or ignorance, the faithfulness or lack of integrity of the officers who for the time being are appointed to administer it.

If the resolution of the council reducing the butchers' and bakers' tax amended the ordinance in that respect then the rest of it is unaffected. If it did not then it was a mere idle performance and nothing is affected, not even the tax on butchers and others embraced in the resolution.

Then again, if the city officers, vainly assuming that they possess a dispensing power, remit a portion of the taxes to particular individuals do not nullify the ordinance, they may perhaps, lay themselves open to suit to recover of them for the city the amount of the remitted taxes.

If any part of the taxes are unjust, or oppressive, or are shown by experience to be unwise, this may constitute a good reason for their amendment or repeal, but so long as the ordinance remains, no officer has the right to remit. Nothing is more productive of injustice and discontent than such practices on the part of public officers.

Our attention has been called to a decision of the supreme court of Texas, "Hoefling vs. the city of San Antonio," as supporting the contention that the failure to enforce the tax equally upon all in the same class is fatal to the power to enforce as to any. This is a mistake. It simply points out that the constitution of Texas requires that all occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax, and a failure to compel the collection of the tax from all the class alike was an evasion of the constitution.

While we have no similar constitutional provision applying to occupation taxes, inequality in taxation is objectionable on general principles, but unless this is discoverable in the ordinance the validity of the tax is not affected. Mere inefficiency or unfaithfulness in administration will not have that effect. I do not assume that the city officers are chargeable in this instance with either, for while there was much talk there was little discernible proof of either.

It is ordered that the petition be denied with costs taxed to the petitioner.

(Signed) JAMES HUMPHREY, Judge of the Eighth Judicial District of Kansas.

# MEETS AT JUNCTION CITY.

## Fifth District Republican Convention Fixed.

### Special to the Reflector.

MANHATTAN, March 26.—The Republican central committee of the Fifth congressional district this afternoon called the congressional convention to meet at Junction City May 17. Dickinson county has 12 delegates. Burton's vote is taken as the basis of apportionment.

# CITY POLITICS.

## Two Wards Have Opposing Candidates Nominated.

Registration closed last night with a large number of voters on the lists for an off year. The figures are:

	Men	Women	Total
First ward	171	27	208
Second ward	219	112	331
Third ward	130	35	165
Fourth ward	128	56	184
	668	220	888

In 1889 there were 1,339; in 1890, 1,163; in 1891, 1,263; in 1892, 784; in 1893, 1,472. The second ward's registration is particularly large.

Nomination papers for some new candidates were filed last night, making the tickets as follows:

First Ward—Only one ticket, Citizens', Wash Shook for council, Jay Harding for school board.

Second Ward—Citizens' ticket, G. W. C. Rohrer for council and J. E. Brewer for school board; Independent ticket, Chris. Johnitz for council.

Third Ward—Citizens', F. J. Murphy for school board; Citizens', A. Lenze for council; Republican, L. J. Gray for council.

Fourth Ward—Citizens', J. B. Warfield for council; Independent, J. B. Warfield for council, G. F. Worley for school board.

Annexed territory—Citizens', P. B. Ross for school board.

As the voting will be under the Australian ballot law it would be well for all who have not voted in that manner to thoroughly post themselves on the method.

# ARE SHORT \$130.

## Two Banks Were Over Trustful of a Stranger.

Early in the week a young man was in town who will long be remembered by the Citizens' and Kirby banks. He called on them one at a time, said his name was G. A. Savery and presented to each a check for \$65 on the First National bank of Hutchinson signed B. E. Savery. Being asked for identification he said he knew Judge Hutchinson, and going out returned with judge's name written on the back. Both banks paid the checks. Today notice of protest came back and Judge Hutchinson was called on for \$130, much to his surprise, for he had never heard of Savery or the checks. The indorsements were forgeries and the banks are out the money. No trace of the stranger has been found. He played the same game at Emporia a few days ago.

Many people, with the notion that nature ought to take care of herself, allow a cough to plague them for weeks and months. Whereas, if nature were assisted with a dose or two of Ayre's Cherry Pectoral, the cure might be effected in a very few days.

# EASTER EVENTS.

## The Church Holiday Observed in City Sanctuaries.

Something unusual was the Easter of 1894, a day when the mercury hovered ten degrees below freezing and north winds made themselves obnoxious in several ways. The weather did not, however, prevent suitable recognition of the great church festival in Abilene churches and large audiences enjoyed the special services prepared for the occasion.

In the Lutheran church the following program was carried out:

MORNING.  
Voluntary Organ  
Opening Sentence  
Morning Service  
Jubilate Deo  
Scripture Reading  
Te Deum Laudamus  
Prayer  
Hymn, "O Sacred Head" No. 100  
Offertory Solo, "He is Risen"  
Mrs. W. G. Cowles  
Sermon, "The Easter Message"  
Confirmation  
Communion  
Benediction

Evening.  
Voluntary Organ  
Opening Sentence  
Evening Service  
Benedicite Anima Mea  
Scripture Reading  
Prayer  
Hymn, "Lieber" No. 248  
Sermon, "Church Extension"  
Rev. J. N. Lenker, Western Secretary.  
Offertory Solo, "Come and see the place where Jesus lay"  
Mrs. W. P. Gutsch  
Cantate Domino  
Lilies and other flowers decorated the altar. Six new members were taken into the church.

The Presbyterian church had a considerable addition to its choir and the music was praised by all. A solo by Mrs. C. E. Mead was a feature of the morning service. Dr. Blaney preached an able sermon on the resurrection and pretty floral decorations were noticeable.

The Grace Reformed church had impressive services. Follow an excellent sermon by Rev. A. S. Dechant was communion, the largest in the history of the church; twenty new members were received. The condition of the congregation spiritually and financially was never better than now and much credit belongs to the talented and hard-working pastor. In the evening were Sunday school exercises. The church was suitably decorated. Eight members were received into the church at Easter-prize in the afternoon.

Rev. Dr. Clark, of Kansas City, preached an able sermon at the Baptist church yesterday morning. Two new members were received and the floral decorations were pretty and elaborate. Rev. Prather preached in the evening on the resurrection.

Rev. O. L. Cook filled the pulpit of the Christian church and preached to large congregations. At 3 p. m. the Sunday school had special exercises, presided over by George Loyd. The program was interesting throughout.

The colored lodge of Odd Fellows celebrated Easter yesterday with special exercises and a parade at 1 o'clock in regalia. The ladies' organization also participated in the parade.

In the Methodist church Rev. E. E. Tarbill preached a scholarly sermon and there were pretty decorations. In the evening the Women's Foreign Missionary society had its annual meeting. Mrs. W. D. Fisher presided. Mrs. B. H. Seeds read a review of the society's work; Mrs. W. C. Hill and Mrs. J. Middleton gave readings, and there were songs and recitations.

# Journalism Revolutionized.

About the cheapest and shoddiest thing in the way of special newspaper issues is the form in which the Ellsworth Reporter and Washington Register came out this week. A hideous yellow outside sheet entitled "Easter Lilies" is put around the regular paper and it is called an "Easter number." The cover has three-fourths of its space devoted to advertising a patent medicine and is furnished free by the medicine company. The newspaper offices of the State were flooded with the proposition to supply this jaundice-saturated nightmare a few weeks ago, but only a few unsophisticated concerns were caught by it. It never pays to insult your readers.

# MANCHESTER.

Charley Glass has been suffering for the past two weeks from a very sore hand, the result of a very slight bruise. There is some fear that he may lose it.

"Dexter," L. McReynolds's pony, took his regular run last Thursday evening attached to Arthur Young's cart. Dexter came out O. K., but the cart was considerably used up.

The fair given by the Presbyterian ladies last Friday night was a decided success, both financially and socially. The net earnings were about \$45.

The creamery will begin operations about the middle of next week.

Rev. Lenker preached in the Lutheran church last Thursday night.

Mr. E. Elba Wright will give his educational entertainment here April 2nd.

P. J. Mucke has severed his connection with the lumber business and will soon return to his home in St. Louis.

# WE HAVE IN STOCK

120

Center and Library

TABLES

Which we will sell you at lower prices than you ever bought these goods for before.

A Nice Oak Center Table for \$1.25.

A Large 24-in. Square Oak Table, Polished, for \$2.50.

A Fine Oak Table with Heavy Cast Brass Feet, for \$3.00.

Library Tables from \$5.50 to \$15.00.

Solid Mahogany Tables from \$8.00 to \$20.00.

Tables of All Kinds and at All Prices.

Call and see our New Lines.

THE UPSHAW Furniture & Carpet Co.

ABILENE, KAS.

# River Brethren S. S. Workers.

BELLE SPRINGS, March 23.—The River Brethren held an interesting and profitable Sunday school convention here Thursday. Elder Samuel Zook presided and the entire day was given up to the exercises. Elder H. Davidson, D. F. Shirk and J. G. Caswell of Abilene; Jesse Engle, Noah Zook, S. H. Zook, D. Steckley, J. E. Gish, Enos Engle, N. H. Sollenberger and others had articles and discussions. The sentiment was in favor of more active Sunday school effort, and the meeting will be a decided benefit to the Sunday school work of the church in the county. The meeting house was filled with a large audience and all were strongly interested in the discussion of the program.

# Death of Charles Hazlett.

Many Abileneites will remember Charles Hazlett, brother of Dr. E. E. Hazlett, who clerked for H. H. Hazlett from 1869 to 1875, and who died at Philadelphia last week. The following is from the Zanesville (Ohio) Daily Courier, March 19:

The remains of Charles Elliot Hazlett whose death at his home in Philadelphia was chronicled in the Courier Saturday arrived here yesterday morning and were conveyed to the home of his mother, Mrs. Sarah Hazlett at beautiful Hazlett Place in the Seventh ward. The deceased was born in Cincinnati, September 5, 1853, and the prominence which he acquired as a successful business man is a striking and gratifying exemplification of what can be accomplished by the judicious exercise of energy honorably exerted. When fifteen years of age he went to Abilene, Kansas, where his brother, H. H. Hazlett, was located. Five years later he returned to this city and completed a course in the Zanesville business college and shortly after the conclusion of his commercial collegiate work entered the banking house of Abraham Barker & Sons, of Philadelphia, and from this modest business sprang a mercantile trade that required nearly an entire block to accommodate the growing demands of the business. The high esteem in which he was held is attested by the beautifully expressive floral tributes from his former employees. The design was that of a star and was composed of roses, lilies and geraniums, very artistically arranged.

At the funeral services in Philadelphia ex-Postmaster John Fields delivered an eulogy couched in the tenderest terms of esteem and deeply expressive of his ability and manly attributes. While Mr. Hazlett was untiring in his attention to his business and its every detail, he displayed the impress of his devotion to his family. His old home in this city always maintained a tender spot in his heart, and it was a pleasure of his life to make an annual visit to the scene of his boyhood days.

The funeral services were held this afternoon from "Hazlett Place" and the remains were interred at Woodlawn cemetery.

It surprised many visitors to the Chicago World's Fair to find that of all the blood purifiers, Ayer's Sarsaparilla was the only one on exhibition. The reason is that Ayer's Sarsaparilla is a standard remedy, and not a patent medicine, or secret nostrum.

# Made Good Time.

Clarence Latta and J. W. Fritts rode down from Clay Center on their bicycles yesterday morning, making the trip in two and one-half hours—time which proved them expert wheel men.

# Dr. Price's Cream Baking Powder

A Pure Grape Cream of Tartar Powder.

# IN THE HEADQUARTERS FOR DRY GOODS --- New York City---

And in other Eastern Emporiums of the trade, our buyer has been busy for the last two weeks and will be for two weeks more selecting and purchasing goods for the different departments of our trade. Owing to the fact that he brings a lifelong experience, as well as a perfect knowledge of this intricate business in all its details, with him to the work we can confidently promise you as heretofore the best goods on the market at the lowest prices.

We know from experience that we can buy goods as cheap as any Western jobbing house, and we sell them as cheap as we have been offered them at wholesale by some second and thirdclass Western wholesale houses from whom we could never buy on account of their high prices, as we were looking closely after the interests of our customers.

A few of our goods have already arrived, prices of which we will give as samples of what is to follow:

Good Shirting Gingham 5c per yard, worth 10c.

Good Dress Calicoes 5c per yard, worth 7c.

Good fancy Dress Gingham 6 1-2c per yard, worth 10c.

Good heavy unbleached Muslin 5c per yard, worth 8c.

Fine Bleached Muslin 6 1-2c per yard, worth 9c.

We can offer you a complete line of wool Dress Goods, Kid Gloves, Embroideries, Laces and Fancy Goods at lower prices than ever before.

Our light Summer Goods will be along in a few days, the best variety at the lowest prices you ever bought the goods.



A FULL LINE OF

# Spring Cloaks and Jackets on hand at lowest prices.

We will notify you from time to time as other consignments come to hand.

Bring us your Poultry and Eggs for which we will give you in trade the highest prices.

# McFADDEN - BROTHERS.

Cedar Street, Opposite Postoffice.

# Save This Coupon.

On presentation of this coupon and one other of different date, at the store of J. B. CASE & CO. a buyer will be given FREE his choice of a large number of desirable articles as explained in our advertisement headed "COUPON OFFER" elsewhere in this paper. Tuesday, March 27, 1894.

# Tip Top Work.

Every person desires firstclass barber work. All are fast finding out that the place to get it is at the Climax barber shop. Shaving, hair cutting and shampooing satisfactorily done. You are invited to give us a trial. Broadway, north of Third street.

# A. C. ROMIG,

County Surveyor and Civil Engineer

Prepared to furnish Diagrams, Plans, Levels and Profiles for drainage or irrigation purposes. Office over Kirby's bank with Jolley & Boring, real estate brokers, Abilene, Kansas.